

1 **WHEREAS**, the Board of County Commissioners of Lake County enacted Ordinance
2 1985-15 which imposed the three-cent and four-cent local option fuel tax for a period of thirty
3 (30) years ending on August 30, 2015; and

4 **WHEREAS**, the Board of County Commissioners of Lake County enacted Ordinance
5 1986-4 which imposed the five-cent and six-cent local option fuel tax for a period of thirty (30)
6 years ending on August 30, 2016; and

7 **WHEREAS**, the Board of County Commissioners did, in Ordinance 2015-1, re-impose
8 the three-cent, four-cent, five-cent and six-cent local option fuel tax effective August 31, 2015
9 through December 31, 2043; and

10 **WHEREAS**, Section 336.25(a)1, Florida Statutes, requires the re-imposition of the local
11 option fuel tax to be effective September 1st of the year it expires; and

12 **WHEREAS**, the current version of Ordinance 2015-1 be amended commences on
13 August 31, 2015, it is now amended to commence September 1, 2015, and Ordinances 1985-15
14 and 1986-4 are amended to extend through August 31, 2015 and August 31, 2016, respectively,
15 in order to comply with Section 336.25(1)(a)1, Florida Statutes; and

16 **WHEREAS**, the Board of County Commissioners of Lake County, Florida does hereby
17 declare that re-imposition of the local option fuel tax serves a valid and important public purpose
18 and shall be in the best interests of the citizens of Lake County, Florida; and

19 **WHEREAS**, the Board of County Commissioners finds that amending Ordinance 2015-1
20 in is the best interests of the citizens of Lake County, Florida.

21 **NOW, THEREFORE, BE IT ORDAINED** by the Board of County Commissioners of
22 Lake County, Florida as follows:

23
24 **Section 1. Recitals.** The foregoing recitals are true and correct and incorporated
25 herein by reference.

26 **Section 2. Re-imposition of Local Option Gas Tax (Three-Cent and Four-Cent).**
27 Pursuant to Section 336.025 (1)(a), Florida Statutes, the Board of County Commissioners of
28 Lake County, Florida re-imposes the three-cent and four-cent local option fuel tax upon every
29 gallon of motor fuel and diesel fuel sold in Lake County and taxed under the provisions of part I
30 or part II of Chapter 206, Florida Statutes, for an additional twenty-eight (28) years and four (4)
31 month period, commencing September 1, 2015 and continuing until December 31, 2043.

32 **Section 3. Re-imposition of Local Option Gas Tax (Five-Cent and Six-Cent).**
33 Pursuant to Section 336.025 (1)(a), Florida Statutes, the Board of County Commissioners of
34 Lake County, Florida re-imposes the five-cent and six-cent local option fuel tax upon every
35 gallon of motor fuel and diesel fuel sold in Lake County and taxed under the provisions of part I
36 or part II of Chapter 206, Florida Statutes, for an additional twenty-seven (27) years and four (4)
37 month period, commencing September 1, 2016 and continuing until December 31, 2043.

1 **Section 4. Extension of the Local Option Gas Tax (Three-Cent and Four-Cent).**

2 The three-cent and four-cent local option fuel tax levied under Ordinance 1985-15 shall be
3 extended from August 30, 2015 through August 31, 2015 so as to comply with Section
4 336.025(1)(a)1, Florida Statutes.

5 **Section 5. Extension of the Local Option Gas Tax (Five-Cent and Six-Cent).**

6 The five-cent and six cent local option fuel tax levied under Ordinance 1986-4 shall be extended from
7 August 30, 2016 through August 31, 2016 so as to comply with Section 336.025(1)(a)1, Florida
8 Statutes.

9 **Section 6. Amendment.**

10 Section 13-27, Lake County Code, entitled Additional
Two-Cent Tax (Four-Cents Total) is amended to read as follows:

11 **Sec. 13-27. Additional two-cent tax (four-cents total).**

12 (a) Beginning September 1, 1985, and continuing for a period of thirty (30) years until August
13 | ~~30~~31, 2015, there shall be imposed in addition to all other taxes allowed by law an
14 additional two-cent local option gas tax to make a total of four-cents local option gas tax as
15 of the effective date of Ordinance No. 1985-15 upon every gallon of motor fuel and special
16 fuel sold in the county and taxed under the provisions of Chapter 206, Florida Statutes.

17 | (b) Beginning ~~August 31~~September 1, 2015, and continuing for a period of twenty-eight (28)
18 years, four (4) months until December 31, 2043, there shall be re-imposed in addition to all
19 other taxes allowed by law an additional two-cent local option gas tax to make a total of
20 four-cents local option gas tax upon every gallon of motor fuel and special fuel sold in the
21 county and taxed under the provisions of Chapter 206, Florida Statutes.

22 (c) The additional two-cent tax shall be collected in the manner provided by Section 336.025(2),
23 Florida Statutes.

24 (d) The proceeds of the additional two-cent tax shall be distributed as provided in the interlocal
25 agreement entered into on or about May 29, 2014 between the county and municipalities
26 located in the county, representing a majority of the population living in incorporated areas
27 | pursuant to Section 336.025(3)(a)~~(1)~~, Florida Statutes. At termination of the existing
28 agreement, the funding formula shall comply with state statute or be by mutual agreement
29 with the municipalities.

30 (e) Nothing in this section shall affect the distribution of the one-cent, two-cent, five-cent or
31 six-cent local option gas tax as adopted in Sections 13-28 and 13-29.

32 (f) Proceeds of the tax shall be used by the county and eligible municipalities only for
33 transportation expenses as defined in Section 336.025, Florida Statutes.

34 **Section 7. Amendment.**

35 Section 13-28, Lake County Code, entitled Additional
Two-Cent Tax (Six-Cents Total) is amended to read as follows:

1 **Sec. 13-28. Additional two-cent tax (six-cents total).**

- 2 (a) Beginning September 1, 1986, and continuing for a period of thirty (30) years until August
3 | ~~3031~~, 2016, there shall be imposed in addition to all other taxes allowed by law an
4 additional two-cent local option gas tax to make a total as of the effective date of Ordinance
5 No. 1986-4 of six-cents local option gas tax upon every gallon of motor fuel and special fuel
6 sold in the county and taxed under the provisions of Chapter 206, Florida Statutes.
- 7 | (b) Beginning ~~August 31~~September 1, 2016, and continuing for a period of twenty-seven (27)
8 years, four (4) months until December 31, 2043, there shall be re-imposed in addition to all
9 other taxes allowed by law an additional two-cent local option gas tax to make a total of six-
10 cents local option gas tax upon every gallon of motor fuel and special fuel sold in the county
11 and taxed under the provisions of Chapter 206, Florida Statutes. The proceeds of the
12 additional tax shall be distributed as provided in the interlocal agreement entered into
13 between the county and the municipalities located in the county representing a majority of
14 the population living in incorporated areas pursuant to Section 336.025(3)(a)(1), Florida
15 Statutes.
- 16 (c) The additional two-cent tax shall be collected in the manner provided by Section 336.025(2),
17 Florida Statutes.
- 18 (d) The proceeds of the additional two-cent tax shall be distributed as provided in the interlocal
19 agreement entered into on or about May 29, 2014 between the county and municipalities
20 located in the county representing a majority of the population living in incorporated areas
21 | pursuant to Section 336.025(3)(a)(~~1~~), Florida Statutes. At termination of the existing
22 agreement, the funding formula shall comply with state statute or be by mutual agreement
23 with the municipalities.
- 24 (e) Nothing in this section shall affect the distribution of the first four-cents local option gas tax
25 as adopted in sections 13-27 and 13-29
- 26 (f) Proceeds of the additional two-cent gas tax shall be used by the county and eligible
27 municipalities only for transportation expenses as defined in Section 336.025, Florida
28 Statutes.
- 29

30 **Section 8. Severability.** If any section, sentence, clause or phrase of the Ordinance
31 is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding
32 shall in no way affect the validity of the remaining portion of this Ordinance.

33 **Section 9. Inclusion in the Code.** It is the intent of the Board of County
34 Commissioners that the provisions of this Ordinance shall become and be made a part of the
35 Lake County Code and that the sections of this Ordinance may be renumbered or relettered and
36 the word "ordinance" may be changed to "section", "article" or such other appropriate word or
37 phrase in order to accomplish such intentions.
38

Ordinance No. 2015-____; Amendment to effective date of Gas Tax Renewal of Third through Sixth Cent Tax

Section 10. Filing with the Department of State. The Clerk shall be and is hereby directed forthwith to send a copy of this Ordinance to the Secretary of State for the State of Florida in accordance with Section 125.66, Florida Statutes.

Section 11. Effective. This Ordinance shall become effective upon filing with the Secretary of State.

Enacted this _____ day of _____, 2015.

Filed with the Secretary of State _____, 2015.

ATTEST:

**BOARD OF COUNTY COMMISSIONERS
OF LAKE COUNTY, FLORIDA**

Neil Kelly, Clerk of the
Board of County Commissioners
of Lake County, Florida

Jimmy Conner, Chairman

This _____ day of _____, 2015.

Approved as to form and legality:

Sanford A. Minkoff
County Attorney